

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX
REFUND SCHEME LITIGATION

MASTER DOCKET

18-md-2865 (LAK)

This document relates to: 18-cv-09797¹
18-cv-10100

DECLARATION OF BRANDON R. DILLMAN

I, BRANDON R. DILLMAN, declare as follows:

1. I am an associate with the firm K&L Gates LLP and am counsel for Third-Party Plaintiffs and Defendants-in-Counterclaim DW Construction, Inc. Retirement Plan, Kamco Investments, Inc. Pension Plan, Kamco LP Profit Sharing Pension Plan, Linden Associates Defined Benefit Plan, Moira Associates 401(K) LLC Plan, Riverside Associates Defined Benefit Plan, American Investment Group of New York, L.P. Pension Plan (the “Utah Plans”), and Newsong Fellowship Church 401(k) Plan (the “Newsong Plan”) (collectively, “the Plans,” and each a “Plan”) in the above-captioned action (18-md-2865) and the related civil actions (18-cv-09797 and 18-cv-10100).

2. I have personal knowledge of the matters stated herein.

¹ SKAT’s actions first filed in Utah federal court were consolidated and then transferred to this Court for pretrial purposes only. The above-captioned related action, 18-cv-09797, comprises the following actions: *SKAT v. DW Construction, Inc. Retirement Plan*, 18-cv-09797 (S.D.N.Y.); *SKAT v. Kamco Investments Inc. Pension Plan*, 18-cv-09836 (S.D.N.Y.); *SKAT v. Kamco LP Profit Sharing Pension Plan*, 18-cv-09837 (S.D.N.Y.); *SKAT v. Linden Associates Defined Benefit Plan*, 18-cv-09838 (S.D.N.Y.); *SKAT v. Moira Associates LLC 401K Plan*, 18-cv-09839 (S.D.N.Y.); *SKAT v. Riverside Associates Defined Benefit Plan*, 18-cv-09840 (S.D.N.Y.); and *SKAT v. American Investment Group of New York, L.P. Pension Plan*, 18-cv-09841 (S.D.N.Y.).

3. Attached hereto as Exhibit 1 is a true and correct copy of ED&F Man Capital Markets Ltd.'s ("ED&F") Amended Counterclaims against the Utah Plans [Doc. No. 325 in civil action 18-md-028652].

4. Attached hereto as Exhibit 2 is a true and correct copy of ED&F Man Capital Markets Ltd.'s ("ED&F") Amended Counterclaims against the Newsong Plan [Doc. No. 324 in civil action 18-md-028652].

5. Attached hereto as Exhibit 3 is a true and correct copy of *Bd. of Trustees of S. Cal. IBEW-NECA Defined Contribution Plan v. Bank of N.Y. Mellon Corp.*, No. 09 Civ. 6273, 2011 WL 6130831 (S.D.N.Y. Dec. 9, 2011).

6. Attached hereto as Exhibit 4 is a true and correct copy of *Convergent Wealth Advisors LLC v. Lydian Holding Co.*, No. 12 Civ. 1199, 2012 WL 2148221 (S.D.N.Y. June 13, 2012).

7. Attached hereto as Exhibit 5 is a true and correct copy of *Egan v. Marsh & McLennan Cos.*, No. 07 Civ. 7134, 2008 WL 245511 (S.D.N.Y. Jan. 30, 2008).

8. Attached hereto as Exhibit 6 is a true and correct copy of *In re Linerboard Antitrust Litig., MDL No. 1261*, Civ. A. 04-4001, 2005 WL 1625040 (E.D. Pa. July 11, 2005).

9. Attached hereto as Exhibit 7 is a true and correct copy of *Travelers Prop. Cas. Corp. v. Winterthur Int'l*, No. 02 Civ. 2406, 2002 WL 1391920 (S.D.N.Y. June 25, 2002).

I, BRANDON R. DILLMAN, hereby declare under penalty of perjury that the foregoing is true and correct.

Dated: May 18, 2020

/s/ Brandon R. Dillman
Brandon R Dillman